



# CAR PART 1329—TAXES

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## **PART 1329—TAXES**

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**Authority:** 41 U.S.C. 414; 48 CFR 1.301–1.304.

**Source:** 75 FR 10570, Mar. 8, 2010, unless otherwise noted.

#### **Subpart 1329.1—General**

##### **1329.101 Resolving tax problems.**

Legal questions relating to tax issues should be referred to the Procurement Counsel.

#### **Subpart 1329.2—Federal Excise Taxes**

##### **1329.203 Other Federal tax exemptions.**

##### **1329.203-70 DOC Federal tax exemption.**

(a) The Office of Acquisition Management has obtained a permit from the U.S. Bureau of Alcohol,

Tobacco, Firearms and Explosives enabling DOC and its contractors to purchase spirits ( e.g., specially denatured spirits) tax-free for non-beverage Government use.

(b) When purchasing spirits for non-beverage use by DOC personnel, the contracting officer shall attach a copy of the permit to the contract. Upon receipt of the spirits, the contractor shall return the permit to the contracting officer unless future orders are anticipated.

### **Subpart 1329.3—State and Local Taxes**

#### **1329.303 Application of State and local taxes to government contractors and subcontractors.**

The designee authorized to review a proposed designation of a contractor as an agent of the Government is set forth in CAM 1301.70.

